# COMMON COUNCIL MEETING AGENDA

**October 26, 2026 at 6:00 PM**

**1260 North Road, Mauston, WI**

1. **Call to Order/Roll Call**
2. **Pledge of Allegiance**
3. **2027 Budget Development Workshop**
   a. 2027 Budget Worksheet
4. **Adjourn**

**NOTICE:**

*It is possible that action will be taken on any of the items on the agenda and that the agenda may be discussed in any order. It is also possible that a quorum of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice.*

*Also, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For additional information or to request this service, contact City Deputy Clerk Carole Wolff at (608) 747-2706.*

*Any member of the public wishing to join the meeting telephonically should call City Hall by 4pm the day of the meeting. Staff will be happy to provide instructions on joining the meeting by phone. City Hall main number: 608-847-6676*

# CITY OF MAUSTON NOTICE OF PUBLIC HEARING
## 2027 GENERAL FUND OPERATING BUDGET

On Tuesday November 10th, 2026, at 6:30 pm, a Public Hearing will be conducted before the Common Council. The Hearing will be held in the Council Chambers of City Hall, 303 Mansion Street. The purpose of this hearing is to obtain citizen input on the 2027 General Fund Operating Budget. A copy of the proposed budget is available at City Hall during regular business hours. Questions can be directed to the City Administrator at (608) 847-6676.

## City of Mauston 2027 General Fund Summary Operating Budget

| | 2026 Adopted Budget | 2027 Proposed Budget | % change | Brief Description of Change |
|---|---|---|---|---|
| **Taxes** | $ 2,994,805 | $ 3,146,883 | 5.08% | Taxes increase $152,078 (5.08%). The property-tax levy rises $122,078; GMTA room-tax revenue rises $15,000; the City room-tax share rises $5,000; and Other Revenues add $10,000. |
| **Intergovernmental Revenues** | $ 2,178,457 | $ 2,218,340 | 1.83% | Intergovernmental revenue increases $39,883 (1.83%), led by Shared Revenue +$26,932 and Transportation Aids +$24,623, partly offset by Municipal Services -$10,692 and Utility Aid -$2,945. |
| **Licenses & Permits** | $ 126,477 | $ 129,196 | 2.15% | Licenses and permits increase $2,719 (2.15%): liquor-license revenue rises $3,000, partly offset by a $281 reduction in building and zoning permits. |
| **Fines & Forfeitures** | $ 113,500 | $ 126,000 | 11.01% | Fines and forfeitures increase $12,500 (11.01%): Municipal Court fees +$5,000, Municipal Court fines +$5,000, and parking violations +$2,500. |
| **Public Charge for Services** | $ 931,042 | $ 818,675 | -12.07% | Public charges decrease $112,367 (12.07%), driven by scheduled special-assessment principal -$94,929 and Ambulance Assessment revenue -$25,820, partly offset by garbage revenue +$8,382. |
| **Miscellaneous** | $ 137,290 | $ 282,115 | 105.49% | Miscellaneous revenue increases $144,825 (105.49%), led by temporary-investment interest +$57,500, donations +$30,000, K9 interest +$15,000, UBS interest +$10,000, miscellaneous revenue +$10,000, and the Sawyer Ridge fee +$8,000. |
| **Total Revenues** | **$ 6,481,571** | **$ 6,721,208** | **3.70%** | Total General Fund revenue increases $239,637 (3.70%) to $6,721,208 and balances proposed expenditures through the formula-driven property-tax levy. |
| **Other Funds Applied** | | | | |
| **Transfers In** | **$ -** | **$ -** | | No transfers in are budgeted in either year. |
| **Total Funds Allocated for 2027** | **$ 6,481,571** | **$ 6,721,208** | **3.70%** | Total available funds increase $239,637 (3.70%) to $6,721,208, with no transfers in. |
| | | | | |
| **Administration** | $ 558,181 | $ 604,292 | 8.26% | Administration increases $46,111 (8.26%). Higher administrative wages, IT, and health insurance are partly offset by lower Court wages and benefits. |
| **Public Safety** | $ 2,478,097 | $ 2,518,602 | 1.63% | Public Safety increases $40,505 (1.63%). Police wages (+$54,063) and health insurance (+$10,656) are the largest increases, partly offset by the Ambulance assessment (-$25,820), crossing-guard wages (-$10,500), and other reductions. |
| **Public Works** | $ 1,215,650 | $ 1,334,852 | 9.81% | Public Works increases $119,202 (9.81%), led by equipment maintenance +$34,000, wages +$30,038, street-light electricity +$16,900, salt and sand +$12,800, signage +$10,500, refuse collection +$8,382, and IT +$5,026. |
| **Health & Human Services** | $ 25,000 | $ 51,150 | 104.60% | General Fund support for the Cemetery increases $26,150 (104.60%), from $25,000 to $51,150, to balance the current Cemetery proposal. |
| **Culture, Recreation & Education** | $ 328,142 | $ 349,214 | 6.42% | Culture, Recreation and Education increases $21,072 (6.42%), led by events +$5,000, wages +$4,874, health insurance +$4,459, water and sewer +$2,000, insurance +$1,250, IT +$1,227, and telephone +$1,149. |
| **Conservation & Development** | $ 271,036 | $ 239,042 | -11.80% | Conservation and Development decreases $31,994 (11.80%). The direct tourism allocation falls $104,428, partly offset by new tourism wages and benefits (+$54,428), building-inspection expense +$14,936, and higher zoning payroll and benefits. |
| **Capital Improvement** | $ 15,000 | $ 15,000 | 0.00% | Capital Improvement remains unchanged at $15,000. |
| **Debt** | $ 558,966 | $ 558,765 | -0.04% | Debt decreases $201 (0.04%); principal increases $12,134 while scheduled interest decreases $12,334. |
| **Interfund Transfers** | $ 1,031,500 | $ 1,050,291 | 1.82% | Interfund transfers increase $18,791 (1.82%) to $1,050,291. Capital Projects and Library increases are partly offset by lower Fire ERF, Taxi, and Parks ERF funding. |
| **Total Expenditures** | **$ 6,481,571** | **$ 6,721,208** | **3.70%** | Total General Fund expenditures increase $239,637 (3.70%) to $6,721,208 and remain balanced with revenues. |
| | | | | |
| **Property Tax Levy included above:** | **$ 2,615,590** | **$ 2,737,668** | **4.67%** | The General Fund property-tax levy increases $122,078 (4.67%), from $2,615,590 to $2,737,668 under the current balanced proposal. |
| | | | | |
| **ERIP Calculation** | | | **4.21%** | ERIP growth is 4.21%, which is 0.69 percentage points below the 4.90% threshold identified for regaining ERIP in 2028. |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-41110-000-000 | General Property Taxes | $2,615,590.00 | $2,737,667.67 | 4.67% | Property-tax levy increases $122,078 (4.67%) from $2,615,590 to $2,737,668 under the current balanced 2027 proposal. |
| 100-00-41140-000-000 | Mobile Home Park Permits/Taxes | $25,000.00 | $25,000.00 | - | Held at $25,000; consistent with the 2026 budget and recent collections. |
| 100-00-41210-000-000 | Room Tax | $70,000.00 | $75,000.00 | 7.14% | City-retained room-tax revenue increases $5,000 (7.14%) to $75,000, consistent with the $175,000 GMTA allocation. |
| 100-00-41220-000-000 | GMTA 70% Room Tax | $160,000.00 | $175,000.00 | 9.38% | GMTA room-tax revenue increases $15,000 (9.38%) to $175,000 for the 2027 allocation and expanded in-house tourism promotion. |
| 100-00-41220-100-000 | Other Revenues | - | $10,000.00 | - | Adds a $10,000 revenue allowance not included in the 2026 budget. GMTA events. |
| 100-00-41300-000-000 | Payment in Lieu of Taxes | $18,500.00 | $18,500.00 | - | |
| 100-00-41310-000-000 | Reg Mun Owned Taxes | $105,715.00 | $105,715.00 | - | |
| 100-00-41810-000-000 | Intrst-Delinq Mobile Home Tax | - | - | - | |
| 100-00-41820-000-000 | Intrst-Delinq PP Tax | - | - | - | |
| 100-00-41900-000-000 | Other Tax Collections | - | - | - | |
| **Taxes** | | **$2,994,805.00** | **$3,146,882.67** | **5.08%** | Taxes increase $152,078 (5.08%), driven by the property-tax levy, GMTA room tax, City room-tax share, and Other Revenues. |
| | | | 5.08% | - | |
| | | | | | |
| 100-00-43410-000-000 | State Shared Revenues | $1,282,486.88 | $1,309,418.42 | 2.10% | State Shared Revenue increases $26,932 (2.10%) to $1,309,418, based on the State estimate. |
| 100-00-43410-100-000 | Utility Aid Payment | $35,698.71 | $32,753.91 | -8.25% | Utility Aid decreases $2,945 (8.25%) to $32,754, based on the State estimate. |
| 100-00-43410-200-000 | Expenditure Restraint Pmt | $75,366.47 | $74,689.54 | -0.90% | Expenditure Restraint payment decreases $677 (0.90%) to $74,690, based on the State estimate. |
| 100-00-43410-300-000 | Personal Property Aid | $58,380.94 | $58,380.94 | - | |
| 100-00-43420-000-000 | Fire Ins Tax from State | $16,350.00 | $18,500.00 | 13.15% | Fire Insurance Tax increases $2,150 (13.15%) to $18,500, based on the State estimate. |
| 100-00-43521-000-000 | PD Overtime/DOT Grants | - | - | - | |
| 100-00-43522-000-000 | State Law Enforcement Training | $2,080.00 | $2,080.00 | - | |
| 100-00-43524-000-000 | Forest Fire Protect Grant (FD) | - | - | - | |
| 100-00-43525-000-000 | Equipment Grants | - | - | - | |
| 100-00-43530-000-000 | State Transportaton Aids | $416,531.56 | $441,154.64 | 5.91% | Transportation Aids increase $24,623 (5.91%) to $441,155, based on the State estimate. |
| 100-00-43531-000-000 | State Aid Connecting Streets | $91,611.54 | $92,104.03 | 0.54% | Connecting Streets aid increases $492 (0.54%) to $92,104 based on the State estimate. |
| 100-00-43532-000-000 | COVID-19 R2R Grant Aid | - | - | - | |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-43533-000-000 | State Aid Computers | $9,487.95 | $9,487.95 | - | |
| 100-00-43549-000-000 | DNR Recyling | $13,340.00 | $13,339.40 | -0.00% | DNR recycling aid is essentially unchanged at $13,339; the $1 decrease is rounding. |
| 100-00-43600-000-000 | Other State Payments | - | - | - | |
| 100-00-43610-000-000 | Payment for Municipal Services | $160,772.00 | $150,079.97 | -6.65% | Municipal Services revenue decreases $10,692 (6.65%) to $150,080, based on the State estimate. |
| 100-00-43660-000-000 | Environmental Impact Rev (ATC) | $16,351.00 | $16,351.00 | - | Per State estimate |
| **Intergovernmental Revenues** | | **$2,178,457.05** | **$2,218,339.80** | **1.83%** | Intergovernmental revenue increases $39,883 (1.83%); Shared Revenue and Transportation Aids gains outweigh lower Municipal Services and Utility Aid. |
| | | | 1.83% | - | |
| | | | | | |
| 100-00-44110-000-000 | Liquor License/Malt Bevs Fee | $9,000.00 | $12,000.00 | 33.33% | Liquor-license revenue increases $3,000 (33.33%) to $12,000 based on anticipated 2027 license activity. |
| 100-00-44121-000-000 | Cable TV Licenses | $20,388.00 | $20,388.00 | - | Per State estimate |
| 100-00-44121-000-100 | VSP Fee Subsidy | $4,308.00 | $4,308.00 | - | Per State estimate |
| 100-00-44130-000-000 | Operator, Cig & Amuse Device | $6,000.00 | $6,000.00 | - | Conservative vs 2024–2025 actuals |
| 100-00-44200-000-000 | Dog & Cat Licenses | - | - | - | |
| 100-00-44201-000-000 | Chicken permit | $100.00 | $100.00 | - | Permit estimate; limited history |
| 100-00-44301-000-000 | Fire Inspection Fee | $1,000.00 | $1,000.00 | - | Based on recent inspection activity |
| 100-00-44400-000-000 | Bldg & Zoning Permit | $85,281.28 | $85,000.00 | -0.33% | Building and zoning permit revenue decreases $281 (0.33%) to $85,000; this remains conservative relative to recent actuals. |
| 100-00-44410-000-000 | Rental Inspection | - | - | - | |
| 100-00-44910-000-000 | Other Permits/Fees(Sellers,MH) | $400.00 | $400.00 | - | Four parks at $100 each |
| **Licenses & Permits** | | **$126,477.28** | **$129,196.00** | **2.15%** | Licenses and permits increase $2,719 (2.15%), primarily from liquor licenses, partly offset by slightly lower building/zoning permits. |
| | | | 2.15% | - | |
| | | | | | |
| 100-00-45115-000-000 | Muni Court Fees (City) | $30,000.00 | $35,000.00 | 16.67% | Municipal Court fee revenue increases $5,000 (16.67%) to $35,000, near the 2024 actual and above 2025. |
| 100-00-45116-000-000 | Muni Court Fines (City) | $60,000.00 | $65,000.00 | 8.33% | Municipal Court fine revenue increases $5,000 (8.33%) to $65,000 based on projected collections. |
| 100-00-45120-000-000 | County Court Fines/Forfeitures | $3,500.00 | $3,500.00 | - | Near 2024 actual; above 2025 |
| 100-00-45130-000-000 | Parking Violations | $20,000.00 | $22,500.00 | 12.50% | Parking-violation revenue increases $2,500 (12.50%) to $22,500 based on projected enforcement activity. |
| 100-00-45140-000-000 | Police Undercover Local Rev | - | - | - | |
| 100-00-45141-000-000 | Police Fed Equity Share Rev | - | - | - | |
| **Fines & Forfeitures** | | **$113,500.00** | **$126,000.00** | **11.01%** | Fines and forfeitures increase $12,500 (11.01%) from higher court fees, court fines, and parking-violation revenue. |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| | | - | 11.01% | - | |
| | | | | | |
| 100-00-46100-000-000 | Misc. General Revenues | - | - | - | |
| 100-00-46101-000-000 | Admin Service Fee | - | - | - | |
| 100-00-46210-000-000 | Police A/R,Supoena, Fees, Tows | $750.00 | $750.00 | - | Within recent actual range |
| 100-00-46220-000-000 | Township Rural Fire Reimbursmt | $230,478.00 | $230,478.00 | - | Per current fire-service contract |
| 100-00-46220-001-000 | Township Rural Fire 2% Dues | - | - | - | |
| 100-00-46223-000-000 | Emergency Response Fee Revenue | $45,000.00 | $45,000.00 | - | Above recent actuals; assumes call volume |
| 100-00-46230-000-000 | Ambulance Assessment fee | $296,590.00 | $270,770.00 | -8.71% | Ambulance Assessment revenue decreases $25,820 (8.71%) to $270,770, matching the 2027 Ambulance Contract Assessment expense. |
| 100-00-46322-000-000 | Assessments:C&G/Sidewalk | $107,199.00 | $12,269.67 | -88.55% | Special-assessment principal decreases $94,929 (88.55%) to $12,270 under the 2027 payment schedule. |
| 100-00-46323-000-100 | Service Charge (Mowing) | $5,000.00 | $5,000.00 | - | Near recent collections |
| 100-00-46323-000-200 | Service Charge (Shovel) | $1,000.00 | $1,000.00 | - | Conservative vs recent collections |
| 100-00-46370-000-000 | Boat Launch Fees | $3,500.00 | $3,500.00 | - | Slightly above recent actuals |
| 100-00-46420-000-000 | Garbage Collection Revenue | $240,525.00 | $248,907.00 | 3.48% | Garbage collection revenue increases $8,382 (3.48%) to $248,907 under the current contract. |
| 100-00-46423-000-000 | Large Item Pick up Rev | - | - | - | |
| 100-00-46700-000-000 | Summer Rec Revenue | - | - | - | |
| 100-00-46721-000-000 | Tree Tribute Program Revenue | $1,000.00 | $1,000.00 | - | Above recent actuals; assumes participation |
| **Public Charges for Services** | | **$931,042.00** | **$818,674.67** | **-12.07%** | Public charges decrease $112,367 (12.07%), driven by lower scheduled special-assessment principal and Ambulance Assessment revenue, partly offset by higher garbage revenue. |
| | | | -12.07% | - | |
| | | | | | |
| 100-00-48100-000-000 | Interest Temporary Investment | $17,500.00 | $75,000.00 | 328.57% | Temporary-investment interest increases $57,500 to $75,000 based on the current pooled-investment balance and interest-rate assumption. |
| 100-00-48100-100-000 | UBS FD Interest Income | - | $10,000.00 | - | Adds $10,000 of UBS Fire Department interest income not included in the 2026 budget. |
| 100-00-48102-400-000 | Interest - Lenorud | - | - | - | |
| 100-00-48102-500-000 | Interest - Games 4 Us | - | - | - | |
| 100-00-48102-600-000 | Interest - Rehab Bar | - | - | - | |
| 100-00-48102-700-000 | Interest - PSD | - | - | - | |
| 100-00-48120-000-000 | Interest on Special Assessment | $2,500.00 | $4,903.04 | 96.12% | Special-assessment interest increases $2,403 (96.12%) to $4,903 under the 2027 payment schedule. |
| 100-00-48130-000-000 | Interest on K9 account | $5,000.00 | $20,000.00 | 300.00% | K9 account interest increases $15,000 to $20,000 based on recent interest income. |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-48130-000-001 | FD Donation CD Revenue | $5,000.00 | $10,000.00 | 100.00% | Fire Department donation-CD interest increases $5,000 (100.00%) to $10,000, slightly above recent interest income. |
| 100-00-48150-000-000 | Interest Parkland Dedication | $500.00 | $500.00 | - | Conservative vs recent interest |
| 100-00-48210-000-000 | Rent of City Property | $5,000.00 | $5,000.00 | - | Within recent range; assumes occupancy |
| 100-00-48220-000-000 | Rent of Fairgrounds/Parks | $3,500.00 | $5,000.00 | 42.86% | Fairgrounds and Parks rental revenue increases $1,500 (42.86%) to $5,000 based on recent rental activity. |
| 100-00-48221-000-000 | Concession Stand Shared Rev | - | - | - | |
| 100-00-48230-000-000 | Fee for Car Wash & Veh. Maint. | - | - | - | |
| 100-00-48310-000-000 | Sale of City Property | - | - | - | |
| 100-00-48410-000-000 | Insurance/Damage Recoveries | - | - | - | |
| 100-00-48500-000-000 | Donations | $20,000.00 | $50,000.00 | 150.00% | Donations increase $30,000 (150.00%) to $50,000; the estimate remains donation-dependent and below the 2025 actual. |
| 100-00-48500-000-100 | K9 Unit Donations | $500.00 | $500.00 | - | Conservative vs recent donations |
| 100-00-48500-900-000 | FD Special Funds Donations | - | - | - | |
| 100-00-48700-000-000 | Miscellaneous Revenue | $15,000.00 | $25,000.00 | 66.67% | Miscellaneous revenue increases $10,000 (66.67%) to $25,000 based on recent receipts. |
| 100-00-48710-000-000 | School Liaison Contribution/Rv | $62,790.11 | $68,211.82 | 8.63% | School liaison contribution increases $5,422 (8.63%) to $68,212 under the agreement. |
| 100-00-48711-000-000 | GMTA Misc Revenue | - | - | - | |
| 100-00-48810-000-000 | Parkland Dedication Revenue | - | $8,000.00 | - | Adds $8,000 of Parkland Dedication revenue for the Sawyer Ridge development fee. |
| 100-00-48820-000-000 | Parks Fund Raising Revenue | - | - | - | |
| **Miscellaneous** | | **$137,290.11** | **$282,114.86** | **105.49%** | Miscellaneous revenue increases $144,825 (105.49%), led by investment interest, donations, K9 interest, miscellaneous revenue, and the Sawyer Ridge fee. |
| | | | 105.49% | - | |
| | | | | | |
| 100-00-49100-000-000 | Proceeds from Long Term Debt | - | - | - | |
| 100-00-49150-000-000 | Proceeds from Debt Premium | - | - | - | |
| 100-00-49200-000-000 | Transfer In from 20 % Room Tax | - | - | - | |
| 100-00-49210-000-000 | Transfer In | - | - | - | |
| 100-00-49240-000-000 | Transfer from CDBG | - | - | - | |
| 100-00-49310-000-000 | Transfer in-TIF | - | - | - | |
| 100-00-49500-000-000 | Proceeds from Refunding Bonds | - | - | - | |
| **Other Financing Sources** | | **-** | **-** | - | No other financing sources are budgeted in either year. |
| | | | | | |
| | | | | | |
| | | | | | |
| | | **Budget** | **Budget** | | |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| **Total Revenues** | | **$6,481,571.44** | **$6,721,208.00** | **3.70%** | Total revenue increases $239,637 (3.70%) from $6,481,571 to $6,721,208 and balances proposed expenditures through the formula-driven property-tax levy. |
| | | | | | |
| | | 5.63% | **3.70%** | | |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-51110-110-000 | Salary/Wages | $21,600.00 | $21,600 | 0.00% | Held at 2026 wage budget |
| 100-00-51110-130-000 | FICA/Medicare | $2,055.00 | $2,055 | 0.00% | Per 2027 payroll budget |
| 100-00-51110-160-000 | Employee Recog | $1,250.00 | $1,250 | 0.00% | Held at 2026; within recent range |
| 100-00-51110-211-000 | Audit | $25,000.00 | $25,000 | 0.00% | Conservative allowance above recent actuals |
| 100-00-51110-212-000 | Assessing | $12,500.00 | $12,500 | 0.00% | Aligned with recent contracted cost |
| 100-00-51110-213-000 | Legal | - | - | 0.00% | |
| 100-00-51110-312-000 | Code Maintenance | $4,000.00 | $4,000 | 0.00% | Based on recent maintenance costs |
| 100-00-51110-313-000 | Elections | $6,250.00 | $6,250 | 0.00% | Based on anticipated election cycle |
| 100-00-51110-313-100 | Supplies for COVID-19 | - | - | 0.00% | |
| 100-00-51110-330-000 | Educ/Trng/Travel | $100.00 | $100 | 0.00% | Allows for planned training and travel |
| 100-00-51110-390-000 | Miscellaneous | $1,000.00 | $1,000 | 0.00% | Based on recent miscellaneous costs |
| 100-00-51110-591-000 | Bad Debt & Write offs | - | - | 0.00% | |
| 100-00-51120-213-000 | Legal | - | - | 0.00% | |
| 100-00-51120-330-000 | Educ/Trng/Travel | - | - | 0.00% | |
| 100-00-51120-390-000 | Miscellaneous | $750.00 | $750 | 0.00% | Based on recent miscellaneous costs |
| 100-00-51250-110-000 | Judge & Clerk Wage | $42,440.00 | $21,225 | -49.99% | Court wages decrease $21,215 (49.99%) from $42,440 to $21,225 under the 2027 compensation allocation. |
| 100-00-51250-130-000 | FICA/Medicare | $3,246.66 | $1,624 | -49.98% | 7.65% of budgeted wages |
| 100-00-51250-131-000 | Health Insurance | $18,097.63 | $5,311 | -70.65% | Court health insurance decreases $12,787 (70.65%) to $5,311 based on 2027 employee elections and allocation. |
| 100-00-51250-132-000 | FSA Contribution | $600.00 | $150 | -75.00% | Per employee FSA elections |
| 100-00-51250-133-000 | Dental Insurance | $806.56 | $216 | -73.22% | Court dental insurance decreases $591 (73.22%) to $216 based on 2027 employee elections and allocation. |
| 100-00-51250-134-000 | Vision Insurance | $207.14 | $52 | -74.90% | Per employee elections and rates |
| 100-00-51250-135-000 | Retirement | $2,263.68 | $669 | -70.45% | Court retirement decreases $1,595 (70.45%) to $669 with the lower budgeted Court wages. |
| 100-00-51250-210-000 | Legal & Administration | $500.00 | $500 | 0.00% | Based on recent legal costs |
| 100-00-51250-224-000 | Telephone/Fax | $300.00 | $242 | -19.33% | Based on recent utility costs |
| 100-00-51250-290-000 | Jail Services | $250.00 | $250 | 0.00% | Held at 2026; within recent range |
| 100-00-51250-310-000 | Office Supplies | $2,850.00 | $2,500 | -12.28% | Budgeted at $2,500, below the 2024–2025 average of $3,307; assumes lower 2027 usage or cost. The 2027 proposal reflects this lower-cost assumption. |
| 100-00-51250-313-100 | Supplies for COVID-19 | - | $0 | 0.00% | |
| 100-00-51250-321-000 | Publication | - | $0 | 0.00% | |
| 100-00-51250-330-000 | Educ/Trng/Travel | $2,250.00 | $2,250 | 0.00% | Based on planned training and travel |
| 100-00-51250-353-000 | Info Tech | $7,850.00 | $11,536 | 46.96% | Court IT increases $3,686 (46.96%) to $11,536 for planned technology costs, reflecting the planned technology scope. |
| 100-00-51250-390-000 | Miscelleanous | $100.00 | $100 | 0.00% | Held at 2026; above recent actuals |
| 100-00-51400-110-000 | Salary/Wages | $193,693.20 | $225,374 | 16.36% | Administration wages increase $31,681 (16.36%) under the 2027 payroll allocation, including the full-time Admin Assistant and Communications Coordinator allocation. |
| 100-00-51400-130-000 | FICA/Medicare | $14,817.53 | $17,241 | 16.36% | Administration FICA increases $2,423 (16.36%) with the higher wage allocation. |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-51400-131-000 | Health Insurance | $38,911.80 | $52,026 | 33.70% | Administration health insurance increases $13,114 (33.70%) based on employee elections and allocations. |
| 100-00-51400-132-000 | FSA Contribution | $1,625.00 | $1,775 | 9.23% | Per employee FSA elections |
| 100-00-51400-133-000 | Dental Insurance | $2,092.84 | $2,449 | 17.02% | Per employee elections and rates |
| 100-00-51400-134-000 | Vision Insurance | $576.99 | $629 | 9.01% | Per employee elections and rates |
| 100-00-51400-135-000 | Retirement | $13,171.52 | $16,340 | 24.06% | Administration retirement increases $3,168 (24.06%) based on wages and applicable WRS rates. |
| 100-00-51400-210-000 | Professional Service | $1,500.00 | $1,500 | 0.00% | Includes expanded 2027 service allowance |
| 100-00-51400-211-000 | Background Checks | $1,650.00 | $1,650 | 0.00% | Held at 2026; within recent range |
| 100-00-51400-213-000 | Legal | $6,750.00 | $6,750 | 0.00% | Legal remains at $6,750, above the 2024–2025 average of approximately $4,416. |
| 100-00-51400-216-000 | Hire & Recruitment | $1,500.00 | $1,500 | 0.00% | Held at 2026; within recent range |
| 100-00-51400-221-000 | Electricity | $8,750.00 | $8,750 | 0.00% | Based on recent utility costs |
| 100-00-51400-222-000 | Gas/Heat | $3,250.00 | $3,250 | 0.00% | Based on recent utility costs |
| 100-00-51400-223-000 | Water/Sewer | $3,750.00 | $3,750 | 0.00% | Based on recent utility costs |
| 100-00-51400-224-000 | Telephone/Fax | $3,250.00 | $3,250 | 0.00% | Based on recent utility costs |
| 100-00-51400-240-000 | Building Maintenance | $3,500.00 | $4,000 | 14.29% | Administration building maintenance increases $500 (14.29%) to $4,000, near the 2024–2025 average of $5,042. |
| 100-00-51400-290-000 | Contractual Services | $32,500.00 | $37,500 | 15.38% | Based on recent contracted service costs |
| 100-00-51400-310-000 | Office Supplies | $3,750.00 | $3,500 | -6.67% | Budgeted at $3,500, below the 2024–2025 average of $4,874; assumes lower 2027 usage or cost. The 2027 proposal reflects this lower-cost assumption. |
| 100-00-51400-311-000 | Postage/Shipping | $2,000.00 | $2,000 | 0.00% | Held at 2026; within recent range |
| 100-00-51400-313-000 | Custodial Supplies | $3,000.00 | $3,000 | 0.00% | Based on recent supply usage |
| 100-00-51400-313-100 | Supplies for COVID-19 | - | $0 | 0.00% | |
| 100-00-51400-320-000 | Memberships/Dues | $3,000.00 | $3,000 | 0.00% | Based on current memberships and dues |
| 100-00-51400-321-000 | Publications | $3,500.00 | $3,500 | 0.00% | Based on anticipated publication costs |
| 100-00-51400-330-000 | Educ/Trng/Travel | $5,000.00 | $5,500 | 10.00% | Administration training and travel increases $500 (10.00%) to $5,500 for the planned 2027 schedule. |
| 100-00-51400-350-000 | Equip Maint (Non-Office) | $500.00 | $500 | 0.00% | Includes planned 2027 maintenance work |
| 100-00-51400-352-000 | Office Equip Maint | $2,500.00 | $4,000 | 60.00% | Office equipment maintenance increases $1,500 (60.00%) to $4,000 based on anticipated service needs. |
| 100-00-51400-353-000 | Info Tech | $12,500.00 | $36,553 | 192.42% | Administration IT increases $24,053 (192.42%) to $36,553 for planned technology costs, reflecting the planned technology scope. |
| 100-00-51400-390-000 | Miscellaneous | $125.00 | $125 | 0.00% | Based on recent miscellaneous costs |
| 100-00-51400-510-000 | Ins (Non-Labor) | $32,250.00 | $32,250 | 0.00% | Based on current policy costs |
| 100-00-51400-520-000 | FSA Total Admin Fees | $2,500.00 | $1,500 | -40.00% | Administrative FSA fees decrease $1,000 to $1,500, closer to recent actual costs. |
| 100-00-51400-740-000 | Losses/Damages | - | $0 | 0.00% | |
| 100-00-51400-790-000 | Donations/Grants Expenditures | - | $0 | 0.00% | |
| 100-00-51400-821-000 | Building Improvement | - | $0 | 0.00% | |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| **Administration** | | **$558,180.55** | **$604,292** | **8.26%** | Administration increases $46,111 (8.26%). Higher administrative wages (+$31,681), IT (+$27,739), and health insurance (+$13,114) are partly offset by lower Court wages (-$21,215) and Court health insurance (-$12,787); other net changes reduce the increase by $7,579. |
| | | *5%* | *$0* | | |
| | | | | 0.00% | |
| 100-00-52100-110-000 | Salary/Wages | $1,038,311.70 | $1,092,375 | 5.21% | Police wages increase $54,063 (5.21%) to $1,092,375 under the 2027 compensation schedule. |
| 100-00-52100-111-000 | Clerical OT Wages | $1,315.00 | $1,315 | 0.00% | Held at 2026 wage budget |
| 100-00-52100-112-000 | Officer PT Wages | - | $0 | 0.00% | |
| 100-00-52100-116-000 | Officer OT Wages | $68,344.57 | $68,345 | 0.00% | Per 2027 staffing plan |
| 100-00-52100-121-000 | Crossing Guard Wages | $10,500.00 | $0 | -100.00% | Crossing-guard wages are reclassified to the Streets signage line for preemption signs. |
| 100-00-52100-130-000 | FICA/Medicare | $85,563.05 | $88,896 | 3.90% | 7.65% of budgeted wages |
| 100-00-52100-131-000 | Health Insurance | $284,046.24 | $294,702 | 3.75% | Police health insurance increases $10,656 (3.75%) based on employee elections and rates. |
| 100-00-52100-132-000 | FSA Contribution | $7,000.00 | $6,500 | -7.14% | Police FSA contributions decrease $500 (7.14%) to $6,500 based on employee elections. |
| 100-00-52100-133-000 | Dental Insurance | $11,206.92 | $11,349 | 1.27% | Per employee elections and rates |
| 100-00-52100-134-000 | Vision Insurance | $2,627.64 | $2,442 | -7.06% | Per employee elections and rates |
| 100-00-52100-135-000 | Retirement | $163,979.75 | $168,960 | 3.04% | Police retirement increases $4,980 (3.04%) based on wages and protective-service WRS rates. |
| 100-00-52100-191-000 | Protective Cloth/Gear | $11,750.00 | $11,750 | 0.00% | Based on planned safety-equipment needs |
| 100-00-52100-213-000 | Legal | $15,000.00 | $15,000 | 0.00% | Based on recent legal costs |
| 100-00-52100-216-000 | Hire & Recruitment | $750.00 | $750 | 0.00% | Held at 2026; within recent range |
| 100-00-52100-217-000 | Investigations | $10,000.00 | $10,000 | 0.00% | Investigations remains at $10,000, unchanged from the 2026 budget. |
| 100-00-52100-217-100 | K9 Unit Expenses | $2,000.00 | $2,000 | 0.00% | Held at $2,000; assumes the $11,349 expenditure in 2024 was an isolated K9 cost and that 2025 spending of $950 is more representative. |
| 100-00-52100-217-200 | Undercover Local Expenses | - | $0 | 0.00% | |
| 100-00-52100-217-300 | Fed Equity Share Expenses | - | $0 | 0.00% | |
| 100-00-52100-217-900 | K9 Unit Special Acct Expenses | - | $0 | 0.00% | |
| 100-00-52100-221-000 | PD Electricity | $6,250.00 | $6,250 | 0.00% | Based on recent utility costs |
| 100-00-52100-222-000 | PD Heating Gas | $4,700.00 | $4,700 | 0.00% | Conservative utility allowance |
| 100-00-52100-223-000 | Police Water/Sewer | $4,150.00 | $4,150 | 0.00% | Based on recent utility costs |
| 100-00-52100-224-000 | Telephone/Fax | $9,500.00 | $7,392 | -22.19% | Budgeted at $7,392, below the 2024–2025 average of $9,688; assumes lower 2027 usage or cost. The 2027 proposal reflects this lower-cost assumption. |
| 100-00-52100-290-000 | Contractual Service | $15,000.00 | $15,000 | 0.00% | Based on recent contracted service costs |
| 100-00-52100-310-000 | Office Supplies | $2,250.00 | $2,250 | 0.00% | Based on recent supply usage |
| 100-00-52100-313-000 | Cleaning supplies-PD | $1,750.00 | $1,750 | 0.00% | Based on recent supply usage |
| 100-00-52100-313-100 | Supplies for COVID-19 | - | $0 | 0.00% | |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-52100-320-000 | Membership/Dues | $500.00 | $500 | 0.00% | Based on current memberships and dues |
| 100-00-52100-321-000 | Publications | - | $0 | 0.00% | |
| 100-00-52100-330-000 | Educ/Trng/Travel | $12,250.00 | $12,250 | 0.00% | Based on planned training and travel |
| 100-00-52100-331-000 | Motor Fuel | $18,500.00 | $18,500 | 0.00% | Based on recent fuel usage |
| 100-00-52100-341-000 | Prof Equipt/Supplies | $22,000.00 | $22,000 | 0.00% | Held at $22,000. The $43,230 expense in 2025 included a one-time purchase; the proposal is consistent with 2023–2024 spending of approximately $20,700–$21,900. |
| 100-00-52100-352-000 | Office Equip Maint/Service | $2,750.00 | $2,000 | -27.27% | Police office-equipment maintenance decreases $750 (27.27%) to $2,000 based on the 2027 service allowance. |
| 100-00-52100-353-000 | Info Tech | $12,500.00 | $15,000 | 20.00% | Police IT increases $2,500 (20.00%) to $15,000 for planned 2027 technology costs. |
| 100-00-52100-354-000 | Equipmnt Maint (Non Office) | $6,000.00 | $6,000 | 0.00% | Based on recent maintenance costs |
| 100-00-52100-361-000 | Building Maintenance | $4,500.00 | $4,500 | 0.00% | Based on recent maintenance costs |
| 100-00-52100-390-000 | Miscellaneous | $500.00 | $500 | 0.00% | Based on recent miscellaneous costs |
| 100-00-52100-510-000 | Ins (non-labor) | $42,000.00 | $40,000 | -4.76% | Police non-labor insurance decreases $2,000 (4.76%) to $40,000 based on current policy costs. |
| 100-00-52100-740-000 | Losses/Damages | - | $0 | 0.00% | |
| 100-00-52100-790-000 | Donations/Grants Expenditures | - | $0 | 0.00% | |
| 100-00-52200-110-000 | Salary/Wages | $21,850.00 | $19,850 | -9.15% | Fire salary wages decrease $2,000 (9.15%) to $19,850 under the 2027 compensation allocation. |
| 100-00-52200-120-000 | Hourly Wages | $25,614.39 | $25,500 | -0.45% | Fire hourly wages decrease $114 (0.45%) from $25,614 to $25,500; the separate fire-call wage budget remains unchanged at $95,000. |
| 100-00-52200-120-100 | Fire calls wages | $95,000.00 | $95,000 | 0.00% | Held at 2026 wage budget |
| 100-00-52200-130-000 | FICA/Medicare | $10,898.53 | $10,737 | -1.48% | 7.65% of budgeted wages |
| 100-00-52200-131-000 | Health Insurance | - | $0 | 0.00% | |
| 100-00-52200-132-000 | FSA Contribution | - | $0 | 0.00% | |
| 100-00-52200-133-000 | Dental Insurance | - | $0 | 0.00% | |
| 100-00-52200-134-000 | Vision Insurance | - | $0 | 0.00% | |
| 100-00-52200-135-000 | Retirement | $4,000.00 | $4,000 | 0.00% | Per WRS rates and budgeted wages |
| 100-00-52200-191-000 | Protective Clothing/Gear | $2,500.00 | $2,500 | 0.00% | Based on planned safety-equipment needs |
| 100-00-52200-213-000 | Legal | - | $0 | 0.00% | |
| 100-00-52200-221-000 | Electricity | $3,800.00 | $5,500 | 44.74% | Set at $5,500, approximately equal to the rounded 2024–2025 average actual expense of $5,485. |
| 100-00-52200-222-000 | Heating Gas | $7,669.00 | $7,669 | 0.00% | Conservative utility allowance |
| 100-00-52200-223-000 | Water/Sewer | $8,330.00 | $8,330 | 0.00% | Based on recent utility costs |
| 100-00-52200-224-000 | Telephone/Fax | $3,750.00 | $4,621 | 23.23% | Fire telephone expense increases $871 (23.23%) to $4,621 based on recent costs. |
| 100-00-52200-241-000 | Extinguisher Maint/Repair | $150.00 | $150 | 0.00% | Includes planned 2027 maintenance work |
| 100-00-52200-290-000 | Outside Contractual Services | - | $0 | 0.00% | |
| 100-00-52200-292-000 | Hydrant Rental | - | $0 | 0.00% | |
| 100-00-52200-310-000 | Office Supplies | $700.00 | $700 | 0.00% | Based on recent supply usage |
| 100-00-52200-313-100 | Supplies for COVID-19 | - | $0 | 0.00% | |
| 100-00-52200-321-000 | Publications | - | $0 | 0.00% | |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-52200-330-000 | Educ/Trng/Travel | $3,000.00 | $3,000 | 0.00% | Allows for planned training and travel |
| 100-00-52200-331-000 | Motor Fuel | $5,500.00 | $5,500 | 0.00% | Based on recent fuel usage |
| 100-00-52200-331-001 | Motor Fuel for TRFA | - | $0 | 0.00% | |
| 100-00-52200-352-000 | Office Equip Maint/Service | - | $750 | 0.00% | Adds a $750 Fire office-equipment maintenance allowance not included in the 2026 budget. |
| 100-00-52200-353-000 | Info Tech | $2,250.00 | $2,750 | 22.22% | Increased for planned technology costs |
| 100-00-52200-354-000 | Equipmnt Maint (Non-Office) | $10,000.00 | $10,000 | 0.00% | Based on recent maintenance costs |
| 100-00-52200-355-000 | Truck Maintenance | $10,000.00 | $10,000 | 0.00% | Based on recent maintenance costs |
| 100-00-52200-357-000 | Pager & Radio Repair | $7,500.00 | $7,500 | 0.00% | Includes planned 2027 maintenance work |
| 100-00-52200-361-000 | Building Maintenance | $7,000.00 | $7,000 | 0.00% | Based on recent maintenance costs |
| 100-00-52200-390-000 | Miscellaneous | $4,377.00 | $4,377 | 0.00% | Budgeted at $4,377, below the 2024–2025 average of $6,017; assumes lower 2027 usage or cost. The 2027 proposal reflects this lower-cost assumption. |
| 100-00-52200-510-000 | Ins (non-labor) | $32,500.00 | $35,500 | 9.23% | Fire non-labor insurance increases $3,000 (9.23%) to $35,500 based on projected renewal. |
| 100-00-52200-740-000 | Losses/Damages | - | $0 | 0.00% | |
| 100-00-52200-790-000 | Donations/Grants Expenditures | - | $0 | 0.00% | |
| 100-00-52200-811-000 | Equipment Purchases | $20,250.00 | $20,250 | 0.00% | Planned equipment replacement allowance |
| 100-00-52200-811-001 | State Issued 2% Dues | $16,351.00 | $18,500 | 13.14% | State-issued 2% dues increase $2,149 (13.14%) to $18,500 based on the projected State amount. |
| 100-00-52200-821-000 | FD Building Improvement | - | $0 | 0.00% | |
| 100-00-52200-900-000 | FD Special Funds Expense | - | $0 | 0.00% | |
| 100-00-52300-215-000 | Ambulance Contract Assessmen | $296,590.00 | $270,770 | -8.71% | Ambulance assessment decreases $25,820 (8.71%) to $270,770 under the 2027 assessment. |
| 100-00-52400-240-000 | Weather Siren Maintenance | $1,022.00 | $1,022 | 0.00% | Budgeted at $1,022, below the 2024–2025 average of $1,561; assumes lower 2027 usage or cost. The 2027 proposal reflects this lower-cost assumption. |
| 100-00-52400-740-000 | Losses/Damages | - | $0 | 0.00% | |
| **Public Safety** | | **$2,478,096.79** | **$2,518,602** | **1.63%** | Public Safety increases $40,505 (1.63%). Police wages (+$54,063) and health insurance (+$10,656) are the largest increases, partly offset by the Ambulance assessment (-$25,820), crossing-guard wages (-$10,500), and other reductions. |
| | | *5.84%* | *1.63%* | | |
| | | | | 0.00% | |
| 100-00-53100-110-000 | Wage/Salary | $358,612.29 | $388,650 | 8.38% | Streets wages increase $30,038 (8.38%) to $388,650 under the 2027 compensation schedule. |
| 100-00-53100-130-000 | FICA/Medicare | $27,433.84 | $29,732 | 8.38% | Streets FICA increases $2,298 (8.38%) with the higher wage allocation. |
| 100-00-53100-131-000 | Health Insurance | $131,956.20 | $133,677 | 1.30% | Streets health insurance increases $1,721 (1.30%) to $133,677 based on employee elections and allocations. |
| 100-00-53100-132-000 | FSA Contribution | $4,690.00 | $4,690 | 0.00% | Per employee FSA elections |
| 100-00-53100-133-000 | Dental Insurance | $6,305.05 | $6,753 | 7.10% | Per employee elections and rates |
| 100-00-53100-134-000 | Vision Insurance | $1,619.18 | $1,619 | -0.01% | Per employee elections and rates |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-53100-135-000 | Retirement | $25,820.08 | $28,177 | 9.13% | Streets retirement increases $2,357 (9.13%) based on wages and applicable WRS rates. |
| 100-00-53100-191-000 | Protective Clthng/Gear | $2,000.00 | $2,000 | 0.00% | Based on planned safety-equipment needs |
| 100-00-53100-213-000 | Legal | - | $0 | 0.00% | |
| 100-00-53100-215-000 | Hired Services | - | $0 | 0.00% | |
| 100-00-53100-218-000 | Drug Testing | $377.00 | $377 | 0.00% | Held at 2026; within recent range |
| 100-00-53100-221-000 | Electricity | $7,242.00 | $7,242 | 0.00% | Budgeted at $7,242, below the 2024–2025 average of $8,752; assumes lower 2027 usage or cost. The 2027 proposal reflects this lower-cost assumption. |
| 100-00-53100-223-000 | Water/Sewer | $9,300.00 | $9,300 | 0.00% | Based on recent utility costs |
| 100-00-53100-224-000 | Telephone/Fax | $2,014.00 | $1,850 | -8.14% | Based on recent utility costs |
| 100-00-53100-231-000 | Signage | $2,000.00 | $12,500 | 525.00% | Signage increases $10,500 to $12,500, using the amount reclassified from Police crossing-guard wages for preemption signs. |
| 100-00-53100-232-000 | Tree/Brush Removal | - | $0 | 0.00% | |
| 100-00-53100-240-000 | Maintenance/Repair | $75,000.00 | $75,000 | 0.00% | Based on recent maintenance costs |
| 100-00-53100-290-000 | Contractual Service | $5,500.00 | $5,500 | 0.00% | Based on recent contracted service costs |
| 100-00-53100-290-100 | Contractual Serv - Mow | - | $0 | 0.00% | |
| 100-00-53100-290-102 | Contractual Serv -Shovel | - | $0 | 0.00% | |
| 100-00-53100-291-000 | Equipment Rental | $500.00 | $500 | 0.00% | Held at 2026; within recent range |
| 100-00-53100-294-000 | State/Other Fees | - | $0 | 0.00% | |
| 100-00-53100-310-000 | Office Supplies | $668.00 | $668 | 0.00% | Based on recent supply usage |
| 100-00-53100-313-100 | Supplies for COVID-19 | - | $0 | 0.00% | |
| 100-00-53100-320-000 | Memberships/Dues | $300.00 | $300 | 0.00% | Based on current memberships and dues |
| 100-00-53100-321-000 | Publications | $306.00 | $306 | 0.00% | Based on anticipated publication costs |
| 100-00-53100-330-000 | Educ/Trng/Travel | $550.00 | $550 | 0.00% | Allows for planned training and travel |
| 100-00-53100-331-000 | Motor Fuel | $15,000.00 | $15,000 | 0.00% | Based on recent fuel usage |
| 100-00-53100-340-000 | Hand Tls,Matals,Spplys | $10,000.00 | $10,000 | 0.00% | Based on recent supply usage |
| 100-00-53100-352-000 | Office Equip Maint. | $304.00 | $201 | -33.88% | Based on recent maintenance costs |
| 100-00-53100-353-000 | Info Tech | $2,974.00 | $8,000 | 169.00% | Streets IT increases $5,026 (169.00%) to $8,000 for planned technology costs, reflecting the planned technology scope. |
| 100-00-53100-354-000 | Equip Maint (Non-Office) | $25,345.00 | $25,345 | 0.00% | Based on recent maintenance costs |
| 100-00-53100-361-000 | Building Maintenance | $6,022.00 | $6,022 | 0.00% | Budgeted at $6,022, below the 2024–2025 average of $11,921; assumes lower 2027 usage or cost. The 2027 proposal reflects this lower-cost assumption. |
| 100-00-53100-362-000 | Grounds Maintenance | $1,000.00 | $1,000 | 0.00% | Budgeted at $1,000, below the 2024–2025 average of $1,574; assumes lower 2027 usage or cost. The 2027 proposal reflects this lower-cost assumption. |
| 100-00-53100-390-000 | Miscellaneous | - | $0 | 0.00% | |
| 100-00-53100-510-000 | Ins (Non-Labor) | $35,000.00 | $35,000 | 0.00% | Based on current policy costs |
| 100-00-53100-740-000 | Losses/Damages | - | $0 | 0.00% | |
| 100-00-53100-790-000 | Donations/Grants Expenditures | - | $0 | 0.00% | |
| 100-00-53100-821-000 | Building Improvement | - | $0 | 0.00% | |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-53320-215-000 | Hired/Contractual | $20,000.00 | $15,000 | -25.00% | Contractual services decrease $5,000 to $15,000 based on the 2027 service plan. |
| 100-00-53320-291-000 | Equipment Rental | - | $0 | 0.00% | |
| 100-00-53320-340-000 | Hand Tool,Mater./Supplies | $1,000.00 | $1,000 | 0.00% | Based on recent supply usage |
| 100-00-53320-354-000 | Equip Maint (Non-Office) | $10,000.00 | $10,000 | 0.00% | Based on recent maintenance costs |
| 100-00-53320-371-000 | Salt/Sand | $67,200.00 | $80,000 | 19.05% | Salt and sand increase $12,800 (19.05%) to $80,000 based on the 2027 seasonal usage assumption. |
| 100-00-53320-372-000 | Contingency for Snow | - | $0 | 0.00% | |
| 100-00-53320-390-000 | Miscellaneous | - | $0 | 0.00% | |
| 100-00-53330-221-000 | Electricity - Signals | $6,510.00 | $6,510 | 0.00% | Based on recent utility costs |
| 100-00-53330-240-000 | Maint/Repair - Signals | $4,711.00 | $4,711 | 0.00% | Based on recent maintenance costs |
| 100-00-53330-390-000 | Miscellaneous - Signals | - | $0 | 0.00% | |
| 100-00-53340-354-000 | Equip Maint (Non-Office) | $25,000.00 | $59,000 | 136.00% | Street equipment maintenance increases $34,000 (136.00%) from $25,000 to $59,000 for the planned Milwaukee-to-Elm work; this is a one-time increase. |
| 100-00-53340-390-000 | Miscellaneous | - | $0 | 0.00% | |
| 100-00-53420-221-000 | Electricity | $45,600.00 | $62,500 | 37.06% | Set at $62,500 after correcting the prior oversight; aligns with the $62,697 actual expense in 2025. |
| 100-00-53420-240-000 | Maint/Repair | $9,693.00 | $9,693 | 0.00% | Budgeted at $9,693, below the 2024–2025 average of $14,951; assumes lower 2027 usage or cost. The 2027 proposal reflects this lower-cost assumption. |
| 100-00-53420-354-000 | Equip Maint (Non-Office) | - | $0 | 0.00% | |
| 100-00-53420-373-000 | Lights Installation | - | $0 | 0.00% | |
| 100-00-53420-390-000 | Miscellaneous | - | $0 | 0.00% | |
| 100-00-53500-291-000 | Non-City Equipment Rental | - | $0 | 0.00% | |
| 100-00-53500-390-000 | Non-City Miscellaneous | - | $0 | 0.00% | |
| 100-00-53510-720-000 | Contribution to Airport | $24,213.28 | $24,213 | 0.00% | Held essentially flat at $24,213; the change is rounding only. |
| 100-00-53540-000-000 | Boat Launch Site Maint | $3,359.00 | $3,359 | 0.00% | Includes planned 2027 maintenance work |
| 100-00-53620-220-000 | Refuse Collection Contract | $240,525.00 | $248,907 | 3.48% | Refuse collection expense increases $8,382 (3.48%) to $248,907 under the current contract. |
| 100-00-53621-220-000 | Large Item Garbage Exp | - | $0 | 0.00% | |
| 100-00-53622-220-000 | Garage disposal abatements | - | $0 | 0.00% | |
| **Public Works** | | **$1,215,649.92** | **$1,334,852** | **9.81%** | Public Works increases $119,202 (9.81%), led by equipment maintenance +$34,000, wages +$30,038, street-light electricity +$16,900, salt/sand +$12,800, signage +$10,500, refuse collection +$8,382, and IT +$5,026. |
| | | *-0.52%* | *9.81%* | | |
| | | | | 0.00% | |
| 100-00-54910-720-000 | Contribution to Cemetery | $25,000.00 | $51,150 | 104.60% | General Fund Cemetery support increases $26,150 to $51,150 to balance the current Cemetery proposal. |
| **Health & Human Services** | | **$25,000.00** | **$51,150** | **104.60%** | Health and Human Services increases $26,150 (104.60%) because General Fund support for the Cemetery rises to $51,150. |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| | | *-23.08%* | *$1* | | |
| | | | | 0.00% | |
| 100-00-55200-110-000 | Salary/Wages | $161,405.82 | $166,280 | 3.02% | Parks wages increase $4,874 (3.02%) to $166,280 under the 2027 compensation schedule. |
| 100-00-55200-130-000 | FICA/Medicare | $12,347.55 | $12,720 | 3.02% | 7.65% of budgeted wages |
| 100-00-55200-131-000 | Health Insurance | $28,188.31 | $32,647 | 15.82% | Parks health insurance increases $4,459 (15.82%) based on employee elections and allocations. |
| 100-00-55200-132-000 | FSA Contribution | $850.00 | $850 | 0.00% | Per employee FSA elections |
| 100-00-55200-133-000 | Dental Insurance | $1,142.71 | $1,224 | 7.11% | Per employee elections and rates |
| 100-00-55200-134-000 | Vision Insurance | $293.45 | $293 | -0.15% | Per employee elections and rates |
| 100-00-55200-135-000 | Retirement | $8,057.22 | $8,467 | 5.09% | Per WRS rates and budgeted wages |
| 100-00-55200-191-000 | Protective Clthng/Gear | $1,000.00 | $1,000 | 0.00% | Based on planned safety-equipment needs |
| 100-00-55200-221-000 | Electricity | $6,000.00 | $6,000 | 0.00% | Based on recent utility costs |
| 100-00-55200-223-000 | Water/Sewer | $24,000.00 | $26,000 | 8.33% | Below recent utility costs; assumes lower 2027 usage |
| 100-00-55200-224-000 | Telephone/Fax | $2,000.00 | $3,149 | 57.45% | Parks telephone expense increases $1,149 (57.45%) to $3,149 based on recent costs. Security cams, cell based. |
| 100-00-55200-232-000 | Trees & Brush | $10,000.00 | $10,000 | 0.00% | Based on planned grounds maintenance |
| 100-00-55200-313-100 | Supplies for COVID-19 | - | $0 | 0.00% | |
| 100-00-55200-330-000 | Educ/Trng/Travel | $1,250.00 | $1,500 | 20.00% | Based on planned training and travel |
| 100-00-55200-340-000 | Hand Tools,Material,Supp | $3,479.00 | $3,479 | 0.00% | Based on recent supply usage |
| 100-00-55200-353-000 | IT Service Fees | - | $1,227 | 0.00% | Adds $1,227 for Parks IT service fees not budgeted in 2026. |
| 100-00-55200-354-000 | Equip Maint (Non-Office) | $5,218.00 | $5,218 | 0.00% | Budgeted at $5,218, below the 2024–2025 average of $6,447; assumes lower 2027 usage or cost. The 2027 proposal reflects this lower-cost assumption. |
| 100-00-55200-361-000 | Building Maintenance | $7,500.00 | $7,500 | 0.00% | Based on recent maintenance costs |
| 100-00-55200-362-000 | Grounds Maintenance | $13,000.00 | $13,000 | 0.00% | Based on recent maintenance costs |
| 100-00-55200-363-000 | Tree Tribute Program Expense | $160.00 | $160 | 0.00% | Based on planned grounds maintenance |
| 100-00-55200-364-000 | Parks Fund Raising Expenses | - | $0 | 0.00% | |
| 100-00-55200-390-000 | Miscellaneous | - | $0 | 0.00% | |
| 100-00-55200-510-000 | Ins (Non-Labor) | $12,250.00 | $13,500 | 10.20% | Parks non-labor insurance increases $1,250 (10.20%) to $13,500 based on projected renewal. |
| 100-00-55200-740-000 | Losses/Damages | - | $0 | 0.00% | |
| 100-00-55200-790-000 | Donations/Grants Expenditures | - | $0 | 0.00% | |
| 100-00-55200-820-000 | Expenditure of Parkland Ded. | - | $0 | 0.00% | |
| 100-00-55200-821-000 | Building Improvement | - | $0 | 0.00% | |
| 100-00-55300-110-000 | Salary/Wages | - | $0 | 0.00% | |
| 100-00-55300-130-000 | FICA/Medicare | - | $0 | 0.00% | |
| 100-00-55300-135-000 | Retirement | - | $0 | 0.00% | |
| 100-00-55300-220-000 | Transportation | - | $0 | 0.00% | |
| 100-00-55300-224-000 | Telephone/Fax | - | $0 | 0.00% | |
| 100-00-55300-310-000 | Office Supplies | - | $0 | 0.00% | |
| 100-00-55300-313-100 | Supplies for COVID-19 | - | $0 | 0.00% | |
| 100-00-55300-330-000 | Educ/Trng/Travel | - | $0 | 0.00% | |
| 100-00-55300-390-000 | Miscellaneous | - | $0 | 0.00% | |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-55300-395-000 | Arts/Crafts | - | $0 | 0.00% | |
| 100-00-55300-396-000 | Softball/Baseball | - | $0 | 0.00% | |
| 100-00-55300-397-000 | Rec Tennis | - | $0 | 0.00% | |
| 100-00-55300-398-000 | Golf | - | $0 | 0.00% | |
| 100-00-55300-399-000 | Special Events | - | $0 | 0.00% | |
| 100-00-55300-814-000 | Baseball Equip/Uniform | - | $0 | 0.00% | |
| 100-00-55310-390-000 | Celebrations/Entertainment | $30,000.00 | $35,000 | 16.67% | Celebrations and entertainment increase $5,000 (16.67%) to $35,000 for planned 2027 events. |
| **Culture, Recreation & Educ** | | **$328,142.06** | **$349,214** | **6.42%** | Culture, Recreation and Education increases $21,072 (6.42%), led by events +$5,000, wages +$4,874, health insurance +$4,459, water/sewer +$2,000, insurance +$1,250, IT +$1,227, and telephone +$1,149. |
| | | *-29.44%* | *6.42%* | | |
| | | | | 0.00% | |
| 100-00-56400-110-000 | Salary/Wages | $23,447.55 | $24,748 | 5.55% | Zoning wages increase $1,300 (5.55%) to $24,748 under the 2027 compensation schedule. |
| 100-00-56400-130-000 | FICA/Medicare | $1,793.74 | $1,893 | 5.53% | Per 2027 payroll budget |
| 100-00-56400-131-000 | Health Insurance | $10,556.95 | $12,393 | 17.39% | Zoning health insurance increases $1,836 (17.39%) based on employee elections and allocations. |
| 100-00-56400-132-000 | FSA Contribution | $350.00 | $350 | 0.00% | Per employee FSA elections |
| 100-00-56400-133-000 | Dental Insurance | $470.53 | $504 | 7.11% | Per employee elections and rates |
| 100-00-56400-134-000 | Vision Insurance | $120.83 | $121 | 0.14% | Per employee elections and rates |
| 100-00-56400-135-000 | Retirement | $1,688.22 | $1,794 | 6.27% | Per WRS rates and budgeted wages |
| 100-00-56400-202-000 | Building Inspections | $61,266.45 | $76,202.50 | 24.38% | General Engineering receives 89.65% of building-permit revenue; City retains 10.35% |
| 100-00-56400-213-000 | Legal/Recording | $2,137.00 | $2,137 | 0.00% | Conservative legal allowance |
| 100-00-56400-214-000 | Map & Planning Services | $5,000.00 | $5,000 | 0.00% | Held at 2026; within recent range |
| 100-00-56400-220-000 | Rental Inspection | - | $0 | 0.00% | |
| 100-00-56400-224-000 | Telephone/Fax | $456.00 | $200 | -56.14% | Below recent utility costs; assumes lower 2027 usage |
| 100-00-56400-290-000 | Code Enforcement Services | | | 0.00% | |
| 100-00-56400-310-000 | Office Supplies | $304.00 | $304 | 0.00% | Based on recent supply usage |
| 100-00-56400-321-000 | Publications | $445.00 | $445 | 0.00% | Based on anticipated publication costs |
| 100-00-56400-330-000 | Educ/Trng/Travel | $250.00 | $250 | 0.00% | Allows for planned training and travel |
| 100-00-56400-353-000 | InfoTech | $250.00 | $200 | -20.00% | Based on current technology costs |
| 100-00-56400-390-000 | Miscellaneous | - | - | 0.00% | |
| 100-00-56700-210-000 | Economic Devel Prof Services | $2,500.00 | $2,500 | 0.00% | Held at 2026; above recent actuals |
| 100-00-56700-390-000 | Econ Dev Misc | - | - | 0.00% | |
| 100-00-56710-110-000 | Salary/Wages | - | $30,750 | 0.00% | Adds $30,750 of tourism wages for the new 2027 Communications Coordinator allocation. |
| 100-00-56710-130-000 | FICA/Medicare | - | $2,352 | 0.00% | Adds $2,352 of FICA associated with the new tourism wage allocation. |
| 100-00-56710-131-000 | Health Insurance | - | $17,704 | 0.00% | Adds $17,704 of tourism health insurance under the new employee allocation. |
| 100-00-56710-132-000 | FSA Contribution | - | $500 | 0.00% | Adds a $500 tourism FSA contribution under the new employee allocation. |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-56710-133-000 | Dental Insurance | - | $720 | 0.00% | Adds $720 of tourism dental insurance under the new employee allocation. |
| 100-00-56710-134-000 | Vision Insurance | - | $173 | 0.00% | Per employee elections and rates |
| 100-00-56710-135-000 | Retirement | - | $2,229 | 0.00% | Adds $2,229 of tourism retirement based on the new wage allocation and WRS rate. |
| 100-00-56710-000-000 | Tourism | $160,000.00 | $55,572 | -65.27% | Direct tourism allocation decreases $104,428 (65.27%) to $55,572 as payroll and benefits are budgeted separately. |
| 100-00-56710-210-000 | Professional Service | - | - | 0.00% | |
| 100-00-56710-240-000 | Building/Equip Maintenance | - | - | 0.00% | |
| 100-00-56710-310-000 | Office Supplies | - | - | 0.00% | |
| 100-00-56710-311-000 | Postage Expense | - | - | 0.00% | |
| 100-00-56710-330-000 | Travel/Educ./Training | - | - | 0.00% | |
| 100-00-56710-400-000 | Marketing Misc. | - | - | 0.00% | |
| 100-00-56710-400-100 | Tourism Development | - | - | 0.00% | |
| 100-00-56710-400-200 | Digital Marketing | - | - | 0.00% | |
| 100-00-56710-400-300 | Purchased Media | - | - | 0.00% | |
| 100-00-56710-400-400 | TV | - | - | 0.00% | |
| 100-00-56710-400-500 | Print Media | - | - | 0.00% | |
| 100-00-56710-500-000 | Event Support Grants | - | - | 0.00% | |
| **Conservation & Development** | | **$271,036.27** | **$239,042** | **-11.80%** | Conservation and Development decreases $31,994 (11.80%). The direct tourism allocation falls $104,428, partly offset by new tourism wages and benefits (+$54,428), building-inspection expense increasing $14,936 to $76,203, and higher zoning payroll and benefits. |
| | | *-10.20%* | *-11.80%* | | |
| | | | | 0.00% | |
| 100-00-57100-000-000 | Contingency | $15,000.00 | $15,000 | 0.00% | General reserve for unplanned costs |
| 100-00-57331-000-000 | Highway & Street Outlay- local | - | - | 0.00% | |
| **Capital Improvement** | | **$15,000.00** | **$15,000** | **0.00%** | Capital Improvement remains at $15,000, with the contingency held at the 2026 level. |
| | | *-44.24%* | *0.00%* | | |
| | | | | 0.00% | |
| 100-00-58100-000-000 | Debt Principal Payment | $378,449.48 | $390,583 | 3.21% | Debt principal increases $12,134 (3.21%) to $390,583 under the 2027 debt schedule. |
| 100-00-58200-000-000 | Debt Interest | $179,716.38 | $167,382 | -6.86% | Debt interest decreases $12,334 (6.86%) to $167,382 under the 2027 debt schedule. |
| 100-00-58200-690-000 | Debt Issuance Cost | - | - | 0.00% | |
| 100-00-58230-691-000 | Other Debt Expenses | $800.00 | $800 | 0.00% | Held at recurring annual amount |
| **Debt** | | **$558,965.86** | **$558,765** | **-0.04%** | Debt decreases $201 (0.04%); principal increases $12,134 while scheduled interest decreases $12,334. |
| | | *-11.07%* | *-0.04%* | | |
| | | | | 0.00% | |

| Account | Description | 2026 Operating Budget | 2027 Proposed Budget | Budget Change % | Budget Change Explanation |
|---|---|---|---|---|---|
| 100-00-59201-000-000 | Contribution to Library | $400,000.00 | $413,291 | 3.32% | Library support increases $13,291 (3.32%) to $413,291 to balance the revised Library budget. |
| 100-00-59202-000-000 | Contribution to Taxi | $74,500.00 | $65,000 | -12.75% | Taxi support decreases $9,500 (12.75%) to $65,000 in the 2027 proposal. |
| 100-00-59210-000-000 | TRANSFER TO GENERAL | - | - | 0.00% | |
| 100-00-59230-000-000 | Transfer to Equip Replace | - | - | 0.00% | |
| 100-00-59230-000-100 | Transfer to ERF Admin | $12,000.00 | $12,000 | 0.00% | Planned 2027 equipment reserve funding |
| 100-00-59230-000-200 | Transfer to ERF Police | $105,000.00 | $105,000 | 0.00% | Police ERF funding remains at $105,000, unchanged from 2026. |
| 100-00-59230-000-300 | Transfer to ERF Fire | $205,000.00 | $100,000 | -51.22% | Fire ERF funding decreases $105,000 (51.22%) to $100,000, reducing current-year replacement-reserve funding. |
| 100-00-59230-000-400 | Transfer to ERF Streets | $100,000.00 | $100,000 | 0.00% | Streets ERF funding remains at $100,000, unchanged from 2026. |
| 100-00-59230-000-500 | Transfer to ERF Parks | $35,000.00 | $30,000 | -14.29% | Parks ERF funding decreases $5,000 (14.29%) to $30,000. |
| 100-00-59230-000-600 | Transfer to ERF Build Maint | $25,000.00 | $25,000 | 0.00% | Building Maintenance ERF funding remains at $25,000. |
| 100-00-59230-000-700 | Transfer to ERF From PD CD | - | - | 0.00% | |
| 100-00-59240-000-000 | Transfer to Capital Projects | $75,000.00 | $200,000 | 166.67% | Capital Projects funding increases $125,000 (166.67%) from $75,000 to $200,000 for storm sewer, road maintenance, chip sealing, and related street work. |
| **Interfund Transfers** | | **$1,031,500.00** | **$1,050,291** | **1.82%** | Interfund transfers increase $18,791 (1.82%) to $1,050,291. Capital Projects funding increases $125,000 and Library support increases $13,291, partly offset by Fire ERF -$105,000, Taxi -$9,500, and Parks ERF -$5,000. |
| | | *-10.82%* | *1.82%* | | |
| | | | $572,000 | 0.00% | |
| **Total Expense** | | **$6,481,571.44** | **$6,721,208** | **3.70%** | Total expenditures increase $239,637 (3.70%) from $6,481,571 to $6,721,208 and remain balanced with revenues. |
| | | | | | |
| | | *-3.35%* | *3.70%* | | |